



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: June 22, 2004

PLACE OF MEETING: Local Government Conference Room Large
2nd Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of June 15, 2004 as presented.
2. Classification Appeal No. 03-098 A, Herbert & Janet Rice
Deerfield Township, Isabella County. Parcel No. 05-030-20-002-00.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Agricultural Real.
PTD Staff Recommendation: Agricultural Real.

Classification Appeal No. 03-098 B, Herbert & Janet Rice
Deerfield Township, Isabella County. Parcel No. 05-031-20-002-00.
2003 Classification: Residential Real.
Requested Classification: Timber-Cutover Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.
Scheduled for 9:15 A.M.
3. Classification Appeal No. 03-092, Rose Bogi, Mark Bogi and Tamara Bogi
Milan Township, Monroe County. Parcel No. 11-029-004-1002.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.
Scheduled for 9:30 A.M.

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4. Classification Appeal No. 03-094, William J. Finnerty
Burdell Township, Osceola County. Parcel No. 67-01-012-009-00.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.
Scheduled for 9:45 A.M.
5. Classification Appeal No. 03-088 A, John Weidenfeller
Mayfield Township, Grand Traverse County. Parcel No. 09-033-010-00.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.

Classification Appeal No. 03-088 B, John Weidenfeller
Mayfield Township, Grand Traverse County. Parcel No. 09-034-006-00.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.
Scheduled for 10:00 A.M.

6. Classification Appeal No. 03-071 A, James C. Brown
Greenleaf Township, Sanilac County. Parcel No. 76-130-032-200-010-00.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.

Classification Appeal No. 03-071 B, James C. Brown
Greenleaf Township, Sanilac County. Parcel No. 76-130-032-100-020-00.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.

Classification Appeal No. 03-071 C, James C. Brown
Greenleaf Township, Sanilac County. Parcel No. 76-130-032-100-030-00.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.
Scheduled for 10:15 A.M.

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7. Classification Appeal No. 03-061 C, Brian S. Bank
Huron Township, Wayne County. Parcel No. 82-75-128-99-0019-702.
2003 Classification: Agricultural Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.
Scheduled for 10:30 A.M.

8. Classification Appeal No. 03-080 B, Robert Cornish
Porter Township, Van Buren County. Parcel No. 80-16-029-005-20.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.

Classification Appeal No. 03-080 C, Robert Cornish
Porter Township, Van Buren County. Parcel No. 80-16-029-005-30.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.

Classification Appeal No. 03-080 D, Robert Cornish
Porter Township, Van Buren County. Parcel No. 80-16-029-005-35.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.

Classification Appeal No. 03-080 E, Robert Cornish
Porter Township, Van Buren County. Parcel No. 80-16-029-005-40.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.

Classification Appeal No. 03-080 F, Robert Cornish
Porter Township, Van Buren County. Parcel No. 80-16-029-005-45.
2003 Classification: Residential Real.
Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
PTD Staff Recommendation: Residential Real.
Scheduled for 10:45 A.M.

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9. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding the required response from the assessing officer of AuGres Township, Arenac County to the State Tax Commission
10. Memo from Keith D. Kline, District 6 Supervisor, Property Tax Division, regarding the assessments on improvements at mobile home parks located in Green Oak Township, Livingston County.
11. Copy of a letter from Mr. Ross Bishop to the Michigan Tax Tribunal requesting that certain appeals of individual utility personal property assessments be put back into abeyance.
12. Letter to Bonnie Bridges, Clerk of North Branch Township, Lapeer County, regarding the certification of the 2004 assessment roll.
13. Letter from Ken Hibl, Manager of the City of Clare, regarding the certification of the 2004 assessment roll for the City of Clare.
14. Memo from William Fowler, Assistant Administrator, Property Tax Division, regarding the monthly status report for the City of Grand Rapids, Kent County.
15. Proposed memo to the Assessors and Equalization Directors regarding the Authority of July and December Boards of Review.
16. Classification Appeal No. 03-048 D, Marian Ceslick
Birch Run Township, Saginaw County, Parcel No. 05-99-9-99-0020-317
Current Classification: Residential Personal.
Assessor's Requested/Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a concurrence regarding the property classification.
17. Classification Appeal No. 03-066 K, Barbara Wilding
Lapeer Township, Lapeer County, Parcel No. 44-012-945-009-00
Current Classification: Residential Personal.
Assessor's Requested/Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a concurrence regarding the property classification.
18. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding possible omitted property in Croton Township, Newaygo County.
19. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding a taxpayer complaint filed with the Office of Attorney General regarding possible omitted real property structures located in Holly Township, Oakland County.

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20. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding possible omitted property located in Big Prairie Township, Newaygo County.
21. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding staff's report and analysis of the "following of sales" by the assessing officer in Peacock Township, Lake County.
22. MCL 211.154 Petition 154-01-1923 Banc One Leasing Corp.
Parcel No. 99-00-402-200 An official order was issued on May 10, 2004. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the 1999 year had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.
23. MCL 211.154 Petition 154-02-2174 John R. Finn
Parcel No. 02-14-14-126-010 An official order was issued on April 19, 2004. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations and Requested Assessed and Taxable Valuations for the 2001 year had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.
24. MCL 211.154 Petition 154-03-0959 Matthew Dreher
Parcel No. 060-022-400-020-01 An official order was issued on October 28, 2003. Notice was received that incorrect amounts for the Requested Assessed and Taxable Valuations for the 2002 and 2003 years had been submitted and remove the 2001 year as it was on the assessment roll.
Staff recommendation: Acceptance of the Amended Official Order.
25. MCL 211.154 Petition 154-04-0091 Goertz & Schiele Corp.
Parcel No. 02-99-00-002-136 An official order was issued on May 10, 2004. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the 2003 year had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.
26. MCL 211.154 Petition 154-04-0096 CitiCorp Vendor Finance
Parcel No. 02-99-00-096-212 An official order was issued on May 10, 2004. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the 2003 year had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.
27. MCL 211.154 Petition 154-02-2489 Nature Conservancy
Parcel No. 49-003-102-004-12 An official order was issued on December 11, 2003. Notice was received that this parcel was part of a split and that there was no omitted property. Staff recommendation: Rescind the Official Order.

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28. MCL 211.154 Petition 154-01-1072 Katherine N. Canada
Parcel No. 49-003-640-033-00 An official order was issued on December 11, 2003.
Notice was received that a transfer of ownership had occurred in December of 2001.
Staff recommendation: Rescind the Official Order.
29. MCL 211.154 Petition 154-02-2513 Michael J. Patrick
Parcel No. 49-003-230-025-00 An official order was issued on December 11, 2003.
Notice was received that a transfer of ownership had occurred in November of 2001. It
has been requested that the year 2000 be removed and the 2001 year to have only the
winter taxes assessed.
Staff recommendation: Rescind the Official Order.
30. MCL 211.154 Petition 154-02-2535 Brian & Jeanne LaForte
Parcel No. 49-003-301-040-00 An official order was issued on December 11, 2003.
Notice was received that a transfer of ownership had occurred in October of 2000. It has
been requested that the year 2000 that only the winter taxes be assessed.
Staff recommendation: Rescind the Official Order.
31. MCL 211.154 Petition 154-02-2573 Gretchen S. Mahoney
Parcel No. 49-003-525-006-00 An official order was issued on December 11, 2003.
Notice was received that a transfer of ownership had occurred in June of 2003.
Staff recommendation: Rescind the Official Order.
32. MCL 211.154 Petition 154-02-2611 Richard Buchalew
Parcel No. 49-003-004-013-00 An official order was issued on December 11, 2003.
Notice was received that a transfer of ownership had occurred on May 9, 2003.
Staff recommendation: Rescind the Official Order.
33. MCL 211.154 Petition 154-02-2635 David & Debra St Onge
Parcel No. 49-003-665-001-10 An official order was issued on December 11, 2003.
Notice was received that a transfer of ownership had occurred in April of 2001. It has
been requested that the year 2000 be removed.
Staff recommendation: Rescind the Official Order.
34. MCL 211.154 Petition 154-03-2234 Lydy Building Co.
Parcel No. 5812-273-059-00 An official order was issued on February 10, 2004. Notice
was received that a transfer of ownership had occurred on October 22, 2003.
Staff recommendation: Rescind the Official Order.
35. Classification Appeal No. 03-061 B, Eldon Pichan
Huron Township, Wayne County, Parcel No. 82-75-041-99-0022-001
Current Classification: Agricultural Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Agricultural Real.
This is a non-concurrence regarding the property classification.

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36. Classification Appeal No. 03-025, Wayne D. Smith
Clark Township, Mackinac County, Parcel No. 49-003-201-009-00
Current Classification: Residential Real.
Property Owner's Requested Classification: Timber-Cutover Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
37. Classification Appeal No. 03-037, Duane M. Radle
Cherry Grove Township, Wexford County, Parcel No. 2110-07-4202
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
38. Classification Appeal No. 03-048 H, Leonard Franklin
Birch Run Township, Saginaw County, Parcel No. 05-99-9-99-0065-500
Current Classification: Residential Personal.
Assessor's Requested/Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
39. Classification Appeal No. 03-040 A, Sabastian Minaudo
Springville Township, Wexford County, Parcel No. 2312-22-2302
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
40. Classification Appeal No. 03-040 B, Gaspare Parrinello
Springville Township, Wexford County, Parcel No. 2312-22-2205
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
41. Classification Appeal No. 03-040 C, Pietro Monaco
Springville Township, Wexford County, Parcel No. 2312-22-2206
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.

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42. Classification Appeal No. 03-040 D, Pietro Monaco
Springville Township, Wexford County, Parcel No. 2312-22-2401
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
43. Classification Appeal No. 03-040 E, Giovanni Cardella
Springville Township, Wexford County, Parcel No. 2312-22-2304
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
44. Classification Appeal No. 03-040 F, Antonino Cardella
Springville Township, Wexford County, Parcel No. 2312-22-2303
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
45. Classification Appeal No. 03-040 G, Matteo Parrinello
Springville Township, Wexford County, Parcel No. 2312-22-2301
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
46. Classification Appeal No. 03-069 A, Richard H. & Karen L. Serfass
Clark Township, Mackinac County, Parcel No. 49-003-104-035-10
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.

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47. Classification Appeal No. 03-069 B, Richard H. & Karen L. Serfass
Clark Township, Mackinac County, Parcel No. 49-003-104-001-00
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
48. Classification Appeal No. 03-069 C, Richard H. & Karen L. Serfass
Clark Township, Mackinac County, Parcel No. 010-033-003-00
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
49. Classification Appeal No. 03-069 D, Richard H. & Karen L. Serfass
Clark Township, Mackinac County, Parcel No. 010-033-004-00
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
50. Classification Appeal No. 03-072 A, Katherine Pruehs c/o Matthew Pruehs
Macomb Township, Macomb County, Parcel No. 08-07-300-013
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Developmental Real.
This is a non-concurrence regarding the property classification.
51. Classification Appeal No. 03-072 B, Katherine Pruehs c/o Matthew Pruehs
Macomb Township, Macomb County, Parcel No. 08-07-100-014
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Developmental Real.
This is a non-concurrence regarding the property classification.

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52. Classification Appeal No. 03-084, Edward Lysogorski
Bridgeport Township, Saginaw County, Parcel No. 09-11-5-23-3005-000
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
53. Classification Appeal No. 03-090, M & S Landholdings LLC
City of Tecumseh, Lenawee County, Parcel No. XTO-325-0200-00
Current Classification: Commercial Real.
Property Owner's Requested Classification: Industrial Real.
Assessor's Recommendation: Commercial Real.
Property Tax Division Staff Recommendation: Commercial Real.
This is a non-concurrence regarding the property classification.
54. Classification Appeal No. 03-097, Daniel Stomber
Evergreen Township, Sanilac County, Parcel No. 76090-028-300-010-00
Current Classification: Commercial Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Agricultural Real.
Property Tax Division Staff Recommendation: Agricultural Real.
This is a non-concurrence regarding the property classification.
55. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
56. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding assessable tenant constructed improvements located in licensed mobile home parks in Burtchville Township, Emmett Township, Kimball Township, Port Huron Township, and Riley Township, St. Clair County.
57. Report by the City of Detroit, as required by the STC at its meeting on 5-10-04, regarding NEZ certificates for Seward New Center, LLC. The State Tax Commission has approved the issuance of NEZ certificates with an effective date of 12-31-00 as provided by MCL 207.780. Staff recommends to accept the proposed 2001 frozen assessments contained in the letter from the City of Detroit dated June 14, 2004. Staff further recommends that the STC approve the issuance of NEZ certificates for the 2nd and 3rd floor units in River Revitalization, LLC based on the "frozen" 2002 assessments and for the 4th floor units based on the "frozen" 2003 assessments.subject to verification that the 4th floor units were completed in March of 2003.
58. Request from the attached listed units for re-certifications and new certifications of computerized tax rolls. Staff Recommendation: Approve.

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59. Classification Appeal No. 03-099, Brandina Schwalm
Wilmot Township, Cheboygan County, Parcel No. 16-241-001-309-082-00
Current Classification: Residential Real.
Property Owner's Requested Classification: Agricultural Real.
Assessor's Recommendation: Residential Real.
Property Tax Division Staff Recommendation: Residential Real.
This is a non-concurrence regarding the property classification.
60. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
61. Industrial Facility Exemption Applications to Commission for approval to transfer the certificates. See attached list for application identification. Staff Recommendation: Approve.
62. Industrial Facility Exemption Applications to Commission for approval to amend the original project. See attached list for application identification. Staff Recommendation: Approve.
63. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See attached list for identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2004).
64. Industrial Facility Exemption Applications to Commission for approval to deny the requested action. See attached list for application identification. Staff Recommendation: Deny.
65. Air Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.
66. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.